## Combined Declaration and Power of Attorney

This declaration is of the following type:  [X] original [] supplemental  [X] national stage of PCT [] divisional [] continuation [] continuation-in-part  My residence, post office address and citizenship are as stated next to my name,  I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled  REFRIGERATING MACHINE OIL COMPOSITION  the specification of which  [X] is attached hereto.  [] was filed on subject the subject matter which is claimed and for which as a patent is sought on the was amended on (if applicable).  [X] was filed on July 29, 2004  as PCT International Application Number PCT/JP2004/010827 and,	As a below named inventor, I	hereby declare that:		
[X] national stage of PCT [ ] divisional [ ] continuation [ ] continuation-in-part  My residence, post office address and citizenship are as stated next to my name,  I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled  REFRIGERATING MACHINE OIL COMPOSITION  the specification of which  [X] is attached hereto. [ ] was filed on	This declaration is of the follow	wing type:		
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I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled  REFRIGERATING MACHINE OIL COMPOSITION  the specification of which  [X] is attached hereto.  [] was filed on as United States Application Serial Number and, was amended on (if applicable).  [X] was filed on July 29, 2004 as PCT International Application Number (if applicable).  I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.  I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.  I hereby claim foreign priority under Title 35, United States Code, Section 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.  PRIOR FOREIGN APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(a)  Application Number Country Date of Filing (Day/Month/Year) Under 35 USC 119  P2003-285401 Japan 01 / August / 2003 Yes No. PC. PC. Inder 35 USC 119  O1 / August / 2004 Yes No. PC. PC. PC. P.	• •		uation-in-part	
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the specification of which  [X] is attached hereto.  [] was filed on	inventor (if plural names are li	sted below) of the subject matte		
[X] is attached hereto.  [ ] was filed on	REFRIGERATING MACHINE	OIL COMPOSITION		
[X] is attached hereto.  [ ] was filed on				
[ ] was filed on	·			
as United States Application Serial Number				
was amended on	[ ] was filed on as United	States Application Serial Number	- er	and.
as PCT International Application Number PCT/JP2004/010827 and, was amended under PCT Article 19 on				
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Application Number         Country         Date of Filing (Day/Month/Year)         Priority Claimed Under 35 USC 119           P2003-285401         Japan         01 / August / 2003         X Yes No           P2004-105417         Japan         31 / March / 2004         X Yes No           Yes No         No	application(s) for patent or invat least one country other that box, any foreign application for	rentor's certificate, or 365(a) of a n the United States, listed below or patent or inventor's certificate,	ny PCT International applicatio and have also identified below, or PCT International applicatio	n which designated by checking the
P2003-285401   Japan   O1 / August / 2003   X Yes   No	PRIOR FOREI	GN APPLICATIONS, BENEFIT	CLAIMED UNDER 35 USC §1	
P2004-105417         Japan         31 / March / 2004         X Yes         No	Application Number	Country		
	P2003-285401	Japan	01 / August / 2003	XYes No
	P2004-105417	Japan	31 / March / 2004	
IYes   INO		<u> </u>		_
		<del></del>		∐Yes ∐No

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

PRIOR U.S. PROVISIONAL APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(e)

Application Number Filing Date

I hereby claim the benefit of Title 35, United States Code Section 120 of any United States application(s), or 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S., BENEFIT CLAIMED UNDER 35 USC §120

(Application No.)	(Filing Date)	(Status: Patented, Pending, Abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the registered practitioners of FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP included in the Customer Number provided below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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